



State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

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Assistant Director

February 11, 2015

Town of Unity
ATTN: Board of Selectmen
13 Center Road, Unit #1
Unity, NH 03603

RE: 2014 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item B.4 a & c – Current Use. Some of the town's files were missing applications, site maps and forest grading documentation. The Department recommends the town review all current use files to make sure the applicants meet the current use statutes and rules. Land Use Change Tax penalty assessments should be supported with documentation provided by the contract assessor. Attached, please find the Department's worksheets indicating areas that should be addressed.

Item C.1 a & b – Credits and Exemptions. No review of credit and exemptions files has occurred within the past 5 years. Some files need new applications and PA-33 forms with trust documentation. The Department recommends that worksheets be utilized to document veteran discharge paperwork and elderly asset and income information.

Item C.2 – Religious/Educational/Charitable. Religious entities seeking exemption for 2014 had not filed the BTLA A-9. Filings should be reviewed by the Selectman annually.

Item D.1 – Data Accuracy Material Errors. Several property record cards exceeded material assessment errors due to inaccurate fieldwork. Three samples had improvement assessment errors in excess of 7.5% and two of the samples had combined land and improvement assessment errors in excess of 5%.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2019.

If you have any questions, feel free to contact me.

Sincerely,



Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file